

MT CARMEL PUBLIC UTILITY CO - DOCKET NO 00-0717**PGA Reconciliation - Commodity Gas Charge
for the year ended December 31, 2000****Line No**

| | |
|--|------------------|
| 1 Unamortized Balance at Dec 31, 1999 | 70,442.61 |
| 2 Factor A Adjustments Amortized to Schedule I at 12/31/99 per 1999 Reconciliation | 0.00 |
| 3 Factor O Collected/(Refunded) During 2000 | 181.04 |
| 4 Balance to be Collected/(Refunded) During 2000 from prior periods (sum of lines 1-3) | <hr/> 70,623.65 |
| 5 2000 Gas Costs | 2,121,749.79 |
| 6 2000 PGA Revenues | (1,659,746.31) |
| 7 Pipeline Surcharges/(Refunds) | 0.00 |
| 8 Other Adjustments: Cost of Gas used by Company & Franchise | (6,624.51) |
| Adjustments made to costs of gas, recorded in Jan Filing, Sched II C | (126.02) |
| 9 Interest | (400.16) |
| 10 2000 (Over)/Under Recovery (sum of lines 5-9) | <hr/> 454,852.79 |
| 11 (Over)/Under Recovery Balance at 12/31/00 (line 4 + line 10) | 525,476.44 |
| 12 Factor A Adjustments Amortized to Schedule I at 12/31/00 | 292,763.87 |
| 13 Unamortized Balance at Dec 31, 2000 (per Filing truing up actuals for December 2000) | 232,712.56 |
| 14 Requested Factor O (line 11 - line 12 - line 13) | 0.01 |

MT CARMEL PUBLIC UTILITY CO - DOCKET NO 00-0717**PGA Reconciliation - Non-Commodity Gas Charge
for the year ended December 31, 2000**Line No

| | |
|--|-------------------|
| 1 Unamortized Balance at Dec 31, 1999 | 61,269.25 |
| 2 Factor A Adjustments Amortized to Schedule I at 12/31/99 per 1999 Reconciliation | 0.00 |
| 3 Factor O Collected/(Refunded) During 2000 | 7.28 |
| 4 Balance to be Collected/(Refunded) During 2000 from prior periods (sum of lines 1-3) | <hr/> 61,276.53 |
| 5 2000 Gas Costs | 186,053.43 |
| 6 2000 PGA Revenues | (233,911.91) |
| 7 Pipeline Surcharges/(Refunds) | 0.00 |
| 8 Other Adjustments: Cost of Gas used by Company & Franchise | (649.42) |
| Adjustments made to costs of gas, recorded in Jan Filing, Sched II C | 54.90 |
| 9 Interest | 20.64 |
| 10 2000 (Over)/Under Recovery (sum of lines 5-9) | <hr/> (48,432.36) |
| 11 (Over)/Under Recovery Balance at 12/31/00 (line 4 + line 10) | 12,844.17 |
| 12 Factor A Adjustments Amortized to Schedule I at 12/31/00 | 12,844.17 |
| 13 Unamortized Balance at Dec 31, 2000 (per Filing truing up actuals for December 2000) | 0.00 |
| 14 Requested Factor O (line 11 - line 12 - line 13) | (0.00) |

MT CARMEL PUBLIC UTILITY CO - DOCKET NO 00-0717**PGA Reconciliation - Combined Gas Charge
for the year ended December 31, 2000****Line No**

| | |
|--|-----------------------|
| 1 Unamortized Balance at Dec 31, 1999 | 131,711.86 |
| 2 Factor A Adjustments Amortized to Schedule I at 12/31/99 per 1999 Reconciliation | 0.00 |
| 3 Factor O Collected/(Refunded) During 2000 | 188.32 |
| 4 Balance to be Collected/(Refunded) During 2000 from prior periods (sum of lines 1-3) | 131,900.18 |
| 5 2000 Gas Costs | 2,307,803.22 |
| 6 2000 PGA Revenues | (1,893,658.22) |
| 7 Pipeline Surcharges/(Refunds) | 0.00 |
| 8 Other Adjustments: Cost of Gas used by Company & Franchise Adjustments made to costs of gas, recorded in Jan Filing, Sched II C | (7,273.93) |
| 9 Interest | (379.62) |
| 10 2000 (Over)/Under Recovery (sum of lines 5-9) | 406,420.43 |
| 11 (Over)/Under Recovery Balance at 12/31/00 (line 4 + line 10) | 538,320.61 |
| 12 Factor A Adjustments Amortized to Schedule I at 12/31/00 | 305,608.04 |
| 13 Unamortized Balance at Dec 31, 2000 (per Filing truing up actuals for December 2000) | 232,712.56 |
| 14 Requested Factor O (line 11 - line 12 - line 13) | 0.01 |